



**Service Nova Scotia and  
Internal Services**  
Fuel, Tobacco and Vaping Tax Returns  
PO Box 1523  
Halifax, NS B3J 2Y3

**Vaping Products Tax Remittance**  
**Vaping Substance, Devices  
and Packages Inventory**  
Please print clearly  
Bus: 902-424-6300 Fax 902-424-0602

**1. Give us your details**

Name	(Name as Shown on Permit)	Contact Name	
Civic Address	(Civic Number and Street/Road/Hwy)	Phone #	
Mailing Address	(PO Box or RR)	Fax #	
City/Town	Province	Email Address	
Postal Code		Location #	(Location Number as Shown on Permit)
		Indicate if Wholesaler	Retailer

**2. Calculate your vaping products tax owing (Separate sheet to be completed for each location).**

Wholesalers and retailers who carry vaping inventory are required to calculate the Vaping Tax on their inventory of vaping substance, vaping devices and vaping packages as of 12:01 am, September 15, 2020.

Vaping Product Type	Tax Rate (A)	Inventory on Hand (B)	Vaping Tax Due (A X B)
<b>Vaping Substance - Liquid</b>	\$0.50 per milliliter		<b>Vaping Substance</b>
<b>Vaping Substance - Solid</b>	\$0.50 per gram		<b>Vaping Substance</b>
<b>Vaping Devices</b> (attach list by type, quantity and price)	20% of the manufacturer's or importer's suggested retail selling price		<b>Vaping Devices</b>
<b>Vaping Packages</b> (attach list by type, quantity and price)	The greater of 20% of the manufacturer's or importer's suggested retail selling price, and \$0.50 per milliliter or gram of included vaping substance		<b>Vaping Packages</b>
			<b>Total Tax Due</b>

Vaping devices include a complete device and any components for a device

**Note:**

1. Payments must be made out to the **Minister of Finance**
2. The Vaping Tax Remittance form is **due by October 20, 2020**. Late payments will be subject to a penalty of 5% plus interest.
3. The Vaping Tax Remittance form **must be returned even if no tax is owing**. Enter \$0.00 under Total Tax Due.
4. Wholesalers and retailers who have **more than one location** must include **a summary of the vaping tax due for each location**. Provide the Location Number for each location.
5. Inventory count records supporting the vaping tax remittance must be retained as they may be subject to audit.
6. Mail the **VAPING PRODUCTS TAX REMITTANCE** form and payment to: **Service Nova Scotia and Internal Services  
Fuel, Tobacco and Vaping Returns  
PO Box 1523  
Halifax, Nova Scotia B3J 2Y3**

**3. Sign the Certification**

**I HEREBY CERTIFY** that the information given in this application is true, complete and correct in every respect.

Name <i>(please print)</i> :	Title:
Signature: _____ (Signature of Individual or Authorized Officer)	Date:

**A person who makes a false statement in contravention of the Revenue Act or Regulations is guilty of an offence.**